

**Maine Revised Statutes**  
**Title 37-B: DEFENSE, VETERANS AND EMERGENCY**  
**MANAGEMENT HEADING: PL 1997, c. 455, §9 (rpr)**

**Chapter 3: MILITARY BUREAU**

**§395. BOOKS AND RECORDS**

The Adjutant General shall ensure the accurate and timely maintenance of books, records, accounts and other evidences of the financial transactions of all the authority's activities in accordance with accounting standards established by a governmental accounting standards board and the State Controller. Books and records must be open to inspection and audit by the Maine National Guard, the State Auditor and the Federal Government audit in conjunction with federal contracts, agreements, grants or cooperative agreements but are otherwise confidential and not subject to Title 1, chapter 13, subchapter 1. The State Auditor shall periodically conduct an audit of the financial records of the authority and report the results of the audit to the Adjutant General, the State Controller, the Governor and the Legislature. The Adjutant General may maintain the required books, records, accounts and other evidences of the financial transactions of all of the authority's activities or enter into service agreements or contracts with departments and agencies of State Government for that purpose. [2003, c. 646, §10 (AMD).]

**SECTION HISTORY**

2001, c. 374, §8 (NEW). 2003, c. 646, §10 (AMD).

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